

# वसाधारण EXTRAORDINARY

भाग II—सण्ड 2 PART II—Section 2

प्राधिकार से प्रकर्गशत PUBLISHED BY AUTHORITY

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इस भाग में भिन्न पृष्ठ संस्था की काली है किससे कि यह जलग संकलन को रूप में रखा का सके।

Separate paging is given to this Part in order that it may be filed as a separate compliation.

# LOK SABHA

The following Bills were introduced in Lok Sabha on the 15th May, 1989:—

BILL NO. 50 OF 1989

A Bill further to amend the Constitution of India.

BE it enacted by Parliament in the Fortieth Year of the Republic of India as follows:—

- 1. (1) This Act may be called the Constitution (Sixty-fourth Amendment) Act, 1989.
- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.
- 2. After Part VIII of the Constitution, the following Part shall be inserted, namely:—

Short title and commencement.

Inscrtion of new

Part IX.

# PART IX

#### THE PANCHAYATS

243. In this Part, unless the context otherwise requires,—

Definitions.

- (a) "district" means a revenue district in a State;
- (b) "intermediate level" means a level between the village and district levels specified by the Governor of a State by public notification to be the intermediate level for the purposes of this Part;

- (c) "Panchayat" means an institution (by whatever name called) of self-government for the rural areas at the village level or at the intermediate level or at the district level;
- (d) "Panchayat area" means the territorial area of a Panchayat;
- (e) "population" means the population as ascertained at the last preceding census of which the relevant figures have been published;
- (f) "village" means a village specified by the Governor by public notification to be a village for the purposes of this Part.

Constitution of Pancha\_ yats.

- 243A. (1) There shall be constituted in every State, Panchayats at the village, intermediate and district levels in accordance with the provisions of this Part.
- (2) Notwithstanding anything in clause (1), Panchayats at the intermediate level may not be constituted in a State having a population not exceeding twenty lakhs.
- 243B. (1) Subject to the provisions of this Part, the Legislature of a State may, by law, make provision with respect to the composition of Panchayats:

Provided that the ratio between the population of the territorial area of a Panchayat at any level and the number of seats in such Panchayat to be filled by election shall, so far as practicable, be the same throughout the State.

- (2) Save as provided in clause (3), all the seats in a Panchayat shall be filled by persons chosen by direct election from territorial constituencies in the Panchayat area and, for this purpose, each Panchayat area shall be divided into territorial constituencies in such manner that the ratio between the population of each constituency and the number of seats allotted to it shall, so far as practicable, be the same throughout the Panchayat area.
- (3) The Legislature of a State may, by law, provide for the representation, in such manner and subject to such conditions as may be specified in such law,—
  - (a) of the Chairpersons of the Panchayats at the village level in the Panchayats at the intermediate level, or in the case of a State not having Panchayats at the intermediate level, in the Panchayats at the district level;
  - (b) of the Chairpersons of the Panchayats at the intermediate level; in the Panchayats at the district level;
  - (c) of the members of the House of the People and the members of the Legislative Assembly of the State representing constituencies which comprise wholly or partly a Panchayat area at a level other than the village level, in such Panchayat.
- (4) The Chairperson of a Panchayat and other members of a Panchayat chosen by direct election from territorial constituencies in the Panchayat area shall alone have the right to vote in the meetings of the Panchayat.

Composition of Panchayats.

# (5) The Chairperson of-

- (a) a Panchayat at the village level shall be chosen by election in such manner as the Legislature of the State may, by law provide; and
- (b) a Panchayat at the intermediate or district level shall be elected by, and from amongst, the elected members thereof.
- (6) Where the Chairperson of a Panchayat has been elected by, and from amongst, the elected members of the Panchayat, no resolution by the Panchayat for removing him from the office of the Chairperson shall be valid and effective unless such resolution has been passed by a majority of the total number of the elected members of the Panchayat and by a majority of not less than two-thirds of such members present and voting.
- 243C. (1) Seats shall be reserved for the Scheduled Castes and the Scheduled Tribes in every Panchayat and the number of seats so reserved shall bear, as nearly as may be, the same proportion to the total number of seats to be filled by direct election in that Panchayat as the population of the Scheduled Castes in that Panchayat area or of the Scheduled Tribes in that Panchayat area bears to the total population of that area:

Reserva\_ tion of seats

Provided that where the population of the Scheduled Castes or, as the case may be, the Scheduled Tribes in a Panchayat area is not sufficient for reservation of any seat, one seat for the Scheduled Castes or, as the case may be, one seat for the Scheduled Tribes shall be reserved in that Panchayat.

(2) As nearly as may be, thirty per cent. of the total number of seats reserved under clause (1) shall be reserved for women belonging to the Scheduled Castes or, as the case may be, the Scheduled Tribes:

Provided that where only two seats are reserved for the Scheduled Castes or, as the case may be, the Scheduled Tribes, one of the two seats shall be reserved for women belonging to the Scheduled Castes or, as the case may be, the Scheduled Tribes.

- (3) Nothing in this Part shall prevent the Legislature of a State from providing for the reservation of the office of Chairpersons in the Panchayats for the Scheduled Castes, the Scheduled Tribes and women.
- (4) The reservation of seats under clause (1) and clause (2) and the reservation of office of Chairpersons (other than the reservation for women) referred to in clause (3), if any, shall have effect till the expiration of the period specified in article 334 and the proviso thereto shall, so far as may be, apply to such reservations.
- (5) As nearly as may be, thirty per cent. (including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes) of the total number of seats to be filled by direct election in every Panchavat shall be reserved for women and allotted by rotation to different constituencies in a Panchayat.

Duration of Panchayats, etc.

- 243D. (1) Every Panchayat, unless sooner dissolved under any law for the time being in force, shall continue for five years from the date appointed for its first meeting and no longer and the expiration of the said period of five years shall operate as a dissolution of that Panchayat.
- (2) Where a Panchayat is dissolved before the expiration of its duration, an election to constitute the Panchayat shall be completed, as soon as may be, and in any case before the expiration of a period of six months from the date of such dissolution.
- (3) A Panchayat constituted upon the dissolution of a Panchayat before the expiration of its duration shall continue only for the remainder of the period for which the dissolved Panchayat would have continued under clause (1) had it not been so dissolved and, if such period is less than six months, it shall not be necessary to hold any election under clause (2) for constituting the Panchayat.

243E. Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level, subject to such conditions as

may be specified therein, with respect to-

- (a) the preparation of plans for economic development and social justice;
- (b) the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedule.
- 243F. The Legislature of a State may, by law,-
- (a) authorise a Panchayat to levy, collect and appropriate such taxes, duties, tolls and fees in accordance with such procedure and subject to such limits.
- (b) assign to a Panchayat such taxes, duties, tolls and fees levied and collected by the State Government for such purposes and subject to such conditions and limits;
- (c) provide for making such grants-in-aid to the Panchayats from the Consolidated Fund of the State; and
- (d) provide for constitution of such Funds for crediting all moneys received, respectively, by or on behalf of the Panchayats and also for the withdrawal of such moneys therefrom, as may be specified in the law.
- 243G. (1) The Governor of a State shall, as soon as may be within two years from the commencement of the Constitution (Sixty-fourth Amendment) Act, 1989, and thereafter at the expiration of every fifth year, constitute a Finance Commission to review the financial position of the Panchayats and to make recommendations to the Governor as to,—
  - (a) the principles which should govern—
  - (i) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats;

Powers, authority and responsibilities of Panchayats.

Power to impose taxes by, and Funds of, the Panchayats.

Appointment of Finance Commission to review financial position.

- (ii) the distribution between the State and the Panchayats of the net proceeds of the taxes, duties, tolls and fees which are to be, or may be, divided between them under this Part and the allocation between the Panchayats at all levels of their respective shares of such proceeds;
- (iii) the grants-in-aid to the Panchayats from the Consolidated Fund of the State:
- (b) any other matter referred to the Finance Commission by the Governor in the interests of sound finance of the Panchayats.
- (2) The Legislature of a State may, by law, determine the qualifications which shall be requisite for appointment as members of the Commission and the manner in which they shall be selected.
- (3) The Commission shall determine their procedure and shall have such powers in the performance of their functions as the Legislature of the State may, by law, confer on them.
- (4) The Governor shall cause every recommendation made by the Finance Commission under this article together with an explanatory memorandum as to the action taken thereon to be laid before the Legislature of the State.
- 243H. (1) The accounts of the Panchayats shall be kept in such form as the Governor may, on the advice of the Comptroller and Auditor-General of India, prescribe.
- (2) The Comptroller and Auditor General of India shall cause the accounts of the Panchayats to be audited in such manner as he may deem fit and the reports of the Comptroller and Auditor General shall be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State.
- 243-I. The superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, all elections to the Panchayats shall be vested in the Election Commission.

Form of accounts of Panchayats and audit of accounts of Panchayats.

Superintendence, direction and control of elections to the Pancha\_ yats to be vested in the Election Commission.

243J. Subject to the provisions of this Part, the Legislature of a State may, from time to time, by law, make provision with respect to all matters relating to, or in connection with, elections to the Panchayats including the preparation of electoral rolls, the manner in which the electoral rolls for the time being in force for the territorial constituencies referred to in article 325 may be used for such preparation, the delimitation of constituencies and all other matters necessary for securing the due constitution of such Panchayats.

Powers of Legislature of a State to make provisions with respect to elections to Panchayats. Application to Union territories,

- 243K. (1) The provisions of this Part shall apply to the Union territories and shall, in their application to a Union territory, have effect as if the references to the Governor of a State were references to the Administrator of the Union territory appointed under article 239 and references to the Legislature or the Legislative Assembly of a State were references, in relation to a Union territory having a Legislative Assembly, to that Legislative Assembly.
- (2) Notwithstanding anything in clause (1), the President may, by public notification, direct that the provisions of this Part shall not apply to any Union territory or any part thereof or shall apply to any Union territory or part thereof subject to such exceptions and modifications as he may specify in the notification.

Part not to apply to certain States and areas

- 243L. (1) Nothing in this Part shall apply to-
  - (a) the States of Nagaland, Meghalaya and Mizoram;
- (b) the Scheduled Areas referred to in clause (1), and the tribal areas referred to in clause (2), of article 244;
- (c) the Hill Areas in the State of Manipur for which District Councils exist, and the Hill Areas of the District of Darjeeling in the State of West Bengal for which the Darjeeling Gorkha Hill Council exists, under any law for the time being in force.
- (2) Notwithstanding anything in this Constitution,—
- (a) the Legislature of a State referred to in sub-clause (a) of clause (1) may, by law, extend this Part to that State, except the tribal areas, if any, referred to in sub-clause (b) of clause (1), if the Legislative Assembly of that State passes a resolution to that effect by a majority of the total membership of that House and by a majority of not less than two-thirds of the members of that House present and voting;
- (b) the Governor of a State may, in his discretion and subject to such exceptions and modifications as he may specify by public notification, extend this Part to the Scheduled Areas, referred to in clause (1) of article 244, comprised within that State.

Continuance of existing laws and Panchayats.

243M. Notwithstanding anything in this Part, any provision of any law relating to Panchayats in force immediately before the commencement of the Constitution (Sixty-fourth Amendment) Act, 1989, which is inconsistent with the provisions of this Part, shall continue to be in force until amended or repealed by a competent Legislature or other competent authority or until the expiration of one year from such commencement, whichever is earlier:

Provided that all the Panchayats existing immediately before such commencement shall continue till the expiration of their duration, unless sooner dissolved by a resolution passed to that effect by the Legislative Assembly of that State or, in the case of a State having a Legislative Council, by each House of the Legislature of that State.',

3. After the Tenth Schedule to the Constitution, the following Schedule shall be added, namely:—

Addition of Eleventh Schedule.

# "ELEVENTH SCHEDULE

(Article 243E)

- 1. Agriculture, including agricultural extension.
- 2. Land improvement and soil conservation.
- 3. Minor irrigation, water management and watershed development.
- 4. Animal husbandry, dairying and poultry.
- 5. Fisheries.
- 6. Social forestry and farm forestry.
- 7. Minor forest produce.
- 8. Small scale industries, including food processing industries.
- 9. Khadi, village and cottage industries.
- 10. Rural housing.
- 11. Drinking water.
- 12. Fuel and fodder.
- 13. Roads, culverts, bridges, ferries, waterways and other means of communication.
- 14. Rural electrification, including distribution of electricity.
- 15. Non-conventional energy sources.
- 16. Poverty-alleviation programmes.
- 17. Education, including primary and secondary schools.
- 18. Technical training and vocational education.
- 19. Adult and non-formal education
- 20. Libraries.
- 21. Cultural activities.
- 22. Markets and fairs.
- 23. Health and sanitation, including hospitals, primary health centres and dispensaries.
- 24. Family welfare.
- 25. Women and child development.
- 26. Social welfare, including welfare of the handicapped and mentally retarded.
- 27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
- 28. Public distribution system.
- 29. Maintenance of community assets.".

# STATEMENT OF OBJECTS AND REASONS

A review of the working of Panchayati Raj Institutions has shown that in many States they have become weak and ineffective owing to a variety of reasons, including the failure to hold regular and periodical elections, prolonged supersessions, inadequate representation to the weaker sections like the Scheduled Castes, the Scheduled Tribes and women, lack of financial resources and inadequate devolution of powers and responsibilities on them.

2. Having regard to the inadequacies in the existing system, and keeping in view the Directive Principle of State Policy enshrined in article 40 which aims at endowing Panchayats with such powers and authority as are necessary to enable them to function as units of self-government, it is proposed to add a new Part to the Constitution relating to the Panchayats.

# 3. The Bill proposes, inter alia, to-

- (a) make it obligatory for all States to establish a three-tier system of Panchayats at the village, intermediate and district levels; however, States having a population of less than 20 lakhs would not be obliged to establish Panchayats at the intermediate level;
- (b) provide for all seats in Panchayats at all levels to be filled by direct election; however, the State Legislatures may provide for the representation in Panchayats without voting rights of Members of the House of the People and of the Legislative Assembly, and Chairpersons of Panchayats at the immediately lower level;
- (c) provide for reservations to ensure the due representation in the Panchavats of the Scheduled Castes, Scheduled Tribes and women;
- (d) ensure a fixed tenure of five years for the Panchayats. However, if a Panchayat is dissolved before the expiry of its term, provision is made for the conduct of elections within a period of six months of the dissolution to reconstitute the Panchayat for the remainder of the term;
- (e) provide for the devolution by the State Legislature of powers and responsibilities upon the Panchayats with respect to the preparation of plans for economic development and social justice and for the implementation of development schemes;
- (f) provide for the sound finance of the Panchayats by securing authorisation from State Legislatures for grants-in-aid to the Panchayats from the Consolidated Fund of the State, as also assignment to, or appropriation by, the Panchayats of the revenues of designated taxes, duties, tolls and fees;
- (g) provide for the constitution of Finance Commissions in the States every five years to review the finances of the Panchayats and recommend principles on the basis of which State Legislatures may, determine the taxes to be appropriated by, or assigned to, the Panchayats, as also grants-in-aid to the Panchayats from the Consolidated Fund of the State;

- (h) vest in the Election Commission the superintendence, direction and control of elections to the Panchayats at all three levels;
- (i) empower the Comptroller and Auditor-General of India to cause the accounts of the Panchayats audited in such manner as he may deem fit; and
- (f) exempt certain States and tribal areas and other territories from the application of the provisions of Part IX or empower the President and the Governor to modify them in their application to Union territories and Scheduled Areas, respectively.
- 4. The Bill seeks to achieve the aforesaid objectives.

NEW DELHI;

The 12th May, 1989.

# FINANCIAL MEMORANDUM

Clause 2 of the Bill seeks to insert new Part IX in the Constitution consisting of articles 243 to 243M.

- 2. Articles 243E and 243F envisage the discharge of greater responsibility by the Panchayati Raj Institutions. This will call for strengthening the administrative capability and training requirements of the Panchayati Raj Institutions at various levels. Though the responsibility in this regard is of the State Governments, the Central Government may be required to share the burden as the States' resources are not adequate. It is, however, difficult to estimate the annual recurring expenditure on account of additional staff to be created at various levels as this will require a detailed study of the existing staff strength in different States.
- 3. Article 243H provides for auditing of accounts of the Panchayats in such manner as the Comptroller and Auditor-General of India deems necessary. Similarly, article 243-I provides for superintendence, direction and control of elections to the Panchayats to be vested in the Election Commission. These provisions are likely to increase the work in the office of the Comptroller and Auditor-General as well as in the Election Commission, necessitating augmentation of their staff. However, both the Comptroller and Auditor-General and the Chief Election Commissioner have indicated that it would be difficult for them at present moment to estimate the likely increase in staff and the consequent financial burden without detailed study of the additional work involved. There will be no other recurring or non-recurring expenditure.

### BILL No. 49 OF 1989

A Bill further to amend the Delhi Motor Vehicles Taxation Act, 1962.

Be it enacted by Parliament in the Fortieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Delhi Motor Vehicles Taxation (Amendment) Act, 1989.

Short title and commencement.

- (2) It shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint.
- 2. In section 3 of the Delhi Motor Vehicles Taxation Act, 1962 (hereinafter referred to as the principal Act),—

Amend\_ ment of section 3.

- (i) for sub-section (1), the following sub-section shall be substituted, namely:—
  - "(1) Subject to the other provisions of this Act, on and from the commencement of the Delhi Motor Vehicles Taxation (Amendment) Act, 1989, there shall be levied and collected on—
    - (a) all motor vehicles described in column (1) of Part A of Schedule I and used or kept for use in Delhi, a tax at the rate specified in the corresponding entry in column (2) of the said Part;
    - (b) all motor vehicles described in column (1) of Part B of Schedule I and used or kept for use in Delhi,—
      - (i) on their first registration in Delhi a one time tax at the amount specified in the corresponding entry in column (2) of the said Part;

57 of 1962,

(ii) the same having been earlier registered in Delhi or in any other State, then having regard to the month of their first registration in Delhi or, as the case may be, in that other State, a one time tax at the amount specified in the respective columns (3) to (14) of Part C of Schedule I:

Provided that where such motor vehicles are more than ten years old from the date of their first registration, the owners thereof shall present the registration certificates of such motor vehicles to the taxation authority for an endorsement therein to the effect that the motor vehicles are more than ten years old and their use or keeping for use in Delhi do not attract any tax.";

(ii) in sub-section (2), after the proviso, the following proviso shall be added, namely:—

"Provided further that any such increase shall not apply in respect of a motor vehicle specified in Part B of Schedule I on which one time tax has been levied and collected.".

#### Amendment of section 4,

- 3. In section 4 of the principal Act, in sub-section (2), for clauses (a), (b) and (c), the following clauses shall be substituted, namely:—
  - "(a) where such vehicle is described in Part A of Schedule I,-
  - (i) for a year at the rate specified in the corresponding entry in column (2) thereof (hereinafter referred to as the annual rate); or
  - (ii) for one or more quarters, at one-fourth of the annual rate for each quarter; or
  - (iii) for any period less than a quarter expiring on the last day of the quarter, at one-twelfth of the annual rate for each complete month or part thereof included in such period; or
  - (b) where such vehicle is described in Part B of Schedule I, a one time tax at the amount specified in the corresponding entry in column (2) in the said Part or, as the case may be, the amount specified in the respective columns in Part C.".

Substitution of new section for section 10. 4. For section 10 of the principal Act, the following section shall be substituted, namely:—

# Refund of tax

- "10. (1) When any person who has paid the tax in respect of a motor vehicle produces before the taxation authority a certificate signed by the registering authority stating that the tax token and the certificate of registration issued in respect of such vehicle have been surrendered on the date specified by the registering authority in his certificate, such person shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be entitled to a refund,—
  - (a) in a case where payment of tax has been made in accordance with clause (a) of sub-section (2) of section 4, for each

complete month of the period for which such tax has been paid and which is unexpired on the date on which the tax token and the certificate of registration were surrendered, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle; and

- (b) in a case where payment of tax has been made in accordance with clause (b) of sub-section (2) of section 4, at the rates specified in Schedule IA.
- (2) When any person has paid the tax in respect of a motor vehicle and the vehicle is removed outside Delhi before the expiry of the period for which the tax has been paid and taxed in another State or the registration of such vehicle is cancelled before the expiry of the period for which the tax has been paid, such person shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be entitled to a refund,—
  - (a) in a case where payment of tax has been made in accordance with clause (a) of sub-section (2) of section 4, for each complete month of the period for which such tax has been paid and during which the vehicle was removed from Delhi or such vehicle's registration is cancelled, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle; and
  - (b) in a case where payment of tax has been made in accordance with clause (b) of sub-section (2) of section 4, at the rates specified in Schedule IB.
- (3) Where the rates of tax leviable under Part B of Schedule I are increased by notification in the Official Gazette under sub-section (2) of section 3, the Administrator may, from time to time, by the same notification or by a separate notification in the Official Gazette, correspondingly increase the rates of refund payable under this section and the refund of tax payable in respect of the vehicles registered on or after the date of such notification shall be at such increased rates."
- 5. In section 23 of the principal Act, in sub-section (3), after the words and figure "of section 3", the words, brackets and figures "and sub-section (3) of section 10" shall be inserted.
- 6. For Schedule I of the principal Act, the following Schedules shall be substituted, namely:—

# SCHEDULE I

(See section 3)

#### PART A

Description of motor vehicle

(1)

(2)

Rupces

Group A.—Motor vehicles fitted solely with pneumatic tyres

I. Motor vehicles (including tricycles) used for

transport or haulage of goods or materials, the registered laden weight of which—

(a) does not exceed one tonne

Two hundred and twenty

Amendment of section 23.

Substitution of new Schedules for Schedule I.

II. Additional tax payable in respect of vehicles referred to in Item-I, used for drawing trailers—  (a) for each trailer the registered laden weight of which does not exceed two tonnes.  (b) for each trailer the registered laden weight of which does not exceed two tonnes.  (c) for each trailer the registered laden weight of which does not exceed two tonnes.  III. Motor vehicle (including tricycle) plying for hire and used for the transport of passengers, when—  (a) licensed to carry, in all nor more than two passengers (excluding driver). One hundred  (b) licensed to carry, in all more than two but not more than four passengers (excluding driver)  (c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (f) licensed to carry more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (f) licensed to carry more than eighteen passengers (excluding driver and conductor)  (g) the seating capacity of which does not exceed four (excluding driver)  (g) the seating capacity of which exceeds four but does not exceed six (excluding driver)  (e) the seating capacity of which exceeds four but does not exceed eighteen (excluding driver)  (f) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (g) the seating capacity of which exceeds eighteen The rate specified in (e) above plus min four rupees for every person in addit			
(a) exceeds one tonne but does not exceed two tonnes Three hundred and ten (c) exceeds two tonnes but does not exceed four tonnes		(1)	(2)
(c) exceeds two tonnes but does not exceed four tonnes . Four hundred and seventy (d) exceeds four tonnes but does not exceed six tonnes . Six hundred and thirty (e) exceeds six tonnes but does not exceed sight tonnes . Seven hundred and eighty (f) exceeds sight tonnes but does not exceed inne tonnes . Nine hundred and forty (g) exceeds nine tonnes but does not exceed ten tonnes . Fleven hundred (h) exceeds nine tonnes but does not exceed ten tonnes . Fleven hundred (h) exceeds nine tonnes but does not exceed ten tonnes . Fleven hundred (h) exceeds nine tonnes but does not exceed ten tonnes . Fleven hundred (h) exceeds nine tonnes but does not exceed ten tonnes . Fleven hundred (h) exceeds not exceed in the four passengers in additional tax payable in respect of vehicles referred to in Item-1, used for drawing trailiers— (a) for each trailier the registered laden weight of which does not exceed two tonnes .  III. Motor vehicle (including tricycle) plying for bire and used for the transport of passengers, when— (a) licensed to carry, in all more than two passengers (excluding driver) . One hundred (b) licensed to carry, in all more than four passengers (excluding driver) (c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than six passengers (excluding driver and conductor)  (e) licensed to carry in ore than eighteen passengers (excluding driver and conductor)  (b) licensed to carry in ore than eighteen passengers (excluding driver and conductor)  (c) licensed to carry in the more than six passengers but not more than six passengers and stiff—  (d) the seating capacity of which does not exceed four (excluding driver and conductor)  (e) licensed to carry in the more than six passengers (excluding driver and conductor)  (f) the seating capacity of which exce			Rupeos
(d) exceeds four tonnes but does not exceed six tonnes  Six hundred and thirty  (e) exceeds six tonnes but does not exceed eight tonnes  Seven hundred and eighty  (f) exceeds nine tonnes but does not exceed nine tonnes  Nine hundred and forty  (g) exceeds nine tonnes but does not exceed ten tonnes  (h) exceeds nine tonnes  The rate specified in (g) above plus hundred and fifty-six rugges for e one tonne or part thereof in additional tax payable in respect of vehicles referred to in Item-I, used for drawing trailers—  (a) for each trailer the registered laden weight of which does not exceed two tonnes  (b) for each trailer the registered laden weight of which does not exceed two tonnes:  Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailer.  III. Motor vehicle (iacluding tricycle) plying for biro and used for the transport of passengers, when—  (a) licensed to carry, in all more than two but not more than four passengers  (excluding driver and conductor)  (b) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (c) licensed to carry, in all more than is passengers but not more than eighteen passengers (excluding driver and conductor)  (d) licensed to carry, in all more than is always and the passengers (excluding driver and conductor)  (e) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry, in all more than is always passengers but not more than eighteen passengers (excluding driver and conductor)  (f) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (g) licensed to carry, in all more than is always passengers but not more than eighteen passengers (excluding driver)  (g) the seating capacity of which does not exceed four (excluding driver)  (g) the seating capacity of which exceeds four but does not exceed eighteen (excluding driv	(b)	exceeds one tonne but does not exceed two tonnes	. Three hundred and ten
(e) exceeds six tonnes but does not exceed eight tonnes . Seven hundred and eighty  (f) exceeds eight tonnes but does not exceed ten tonnes . Nime hundred and forty  (g) exceeds nine tonnes but does not exceed ten tonnes . Eleven hundred  (h) exceeds ten tonnes	(c)	exceeds two tonnes but does not exceed four tonnes	. Four hundred and seventy
(f) exceeds eight tonnes but does not exceed nine tonnes	(d)	exceeds four tonnes but does not exceed six tonnes	. Six hundred and thirty
(#) exceeds ten tonnes  (h) exceeds ten tonnes  The rate specified in (#) above plus fundational fifty-six rupees for encorned or part thereof in additional tax payable in respect of vehicles referred to in Item-I, used for drawing trailers—  (a) for each trailer the registered laden weight of which does not exceed two tonnes  (b) for each trailer the registered laden weight of which does not exceed two tonnes:  Provided that two or more vehicles shall not be chargeable under this litem in respect of the same trailer.  (a) licensed to carry, in all not more than two passengers (excluding driver)  (b) licensed to carry, in all more than two but not more than four passengers (excluding driver)  (c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than glateen passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than six passengers (excluding driver and conductor)  (e) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (f) licensed to carry, in all more than six passengers but not more than six hundred and thirty eighteen passengers (excluding driver and conductor)  (g) licensed to carry more than eighteen passengers (excluding driver and conductor)  (g) licensed to carry more than eighteen passengers (excluding driver and conductor)  (g) licensed to carry more than eighteen passengers (excluding driver and conductor)  (g) licensed to carry more than eighteen passengers (excluding driver)  (g) the seating capacity of which does not exceed four (excluding driver)  (g) the seating capacity of which exceeds six but does not exceed sighteen (excluding driver)  (g) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (g) the seating capacity of which exceeds eighteen  (h) the seating capacity of which exceeds eightee	(e)	exceeds six tonnes but does not exceed eight tonnes	. Seven hundred and eighty
(h) exceeds ten tounes	<b>(f)</b>	exceeds eight tonnes but does not exceed nine tonnes	. Nine hundred and forty
II. Additional tax payable in respect of vehicles referred to in Item-I, used for drawing trailers—  (a) for each trailer the registered laden weight of which does not exceed two tonnes.  (b) for each trailer the registered laden weight of which does not exceed two tonnes.  (c) for each trailer the registered laden weight of which does not exceed two tonnes.  III. Motor vehicle (including tricycle) plying for hire and used for the transport of passengers, when—  (a) licensed to carry, in all nor more than two passengers (excluding driver). One hundred  (b) licensed to carry, in all more than two but not more than four passengers (excluding driver)  (c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (f) licensed to carry more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (f) licensed to carry more than eighteen passengers (excluding driver and conductor)  (g) the seating capacity of which does not exceed four (excluding driver)  (g) the seating capacity of which exceeds four but does not exceed six (excluding driver)  (e) the seating capacity of which exceeds four but does not exceed eighteen (excluding driver)  (f) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (g) the seating capacity of which exceeds eighteen The rate specified in (e) above plus min four rupees for every person in addit	(g)	exceeds nine tonnes but does not exceed ten tonnes	. Eleven hundred
II. Additional tax payable in respect of vehicles referred to in Item-I, used for drawing trailers—  (a) for each trailer the registered laden weight of which does not exceed two tonnes:  Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailer.  III. Motor vehicle (including tricycle) plying for hiro and used for the transport of passengers, when—  (a) licensed to carry, in all not more than two passengers (excluding driver)  (b) licensed to carry, in all more than two passengers (excluding driver)  (c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (f) licensed to carry more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (f) licensed to carry more than eighteen passengers (excluding driver and conductor)  (g) licensed to carry more than eighteen passengers (excluding driver)  (g) licensed to carry more than eighteen passengers (excluding driver)  (g) the seating capacity of which does not exceed four (excluding driver)  (g) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (g) the seating capacity of which exceeds eighteen  (h) the seating capacity	(h)	exceeds ten tounes	The rate specified in (g) above plus one hundred and fifty-six rupees for every one tonne or part thereof in addition
(b) for each trailer the registered laden weight of which does not exceed two tonnes:  Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailer.  III. Motor vehicle (including tricycle) plying for hiro and used for the transport of passengers, when—  (a) licensed to carry, in all more than two passengers (excluding driver) . One hundred  (b) licensed to carry, in all more than two but not more than four passengers (excluding driver and conductor)  (c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (f) licensed to carry more than eighteen passengers (excluding driver and conductor)  (g) licensed to carry more than eighteen passengers (excluding driver and conductor)  (g) licensed to carry more than eighteen passengers (excluding driver and conductor)  (g) licensed to carry more than eighteen passengers (excluding driver and conductor)  The rate specified in (d) above plus nin four rupces for every passenger in add to eighteen passengers.  (g) the seating capacity of which exceeds four but does not exceed eighteen (excluding driver)  (g) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (g) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (g) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (g) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (g) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (g) the seating capacity o			to toll tolling.
Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailer.  III. Motor vehicle (including tricycle) plying for hire and used for the transport of passengers, when—  (a) licensed to carry, in all not more than two passengers (excluding driver). One hundred  (b) licensed to carry, in all more than two but not more than four passengers (excluding driver and conductor)  (c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  The rate specified in (d) above plus nin four rupees for every passenger in add to eighteen passengers.  IV. Motor vehicle owned by Airline Companies or Corporations for carrying passengers and staff—  (a) the seating capacity of which does not exceed four (excluding driver)  (b) the seating capacity of which exceeds four but does not exceed eighteen (excluding driver)  (c) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (e) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (f) the seating capacity of which exceeds eighteen  The rate specified in (c) above plus nin four rupees for every person in addit to eighteen persons.  V. Break-down vans used for towing disabled vehicles and tower wagons used  Three hundred and ten	(a)		One hundred and fifty
Item in respect of the same trailer.  III. Motor vehicle (including tricycle) plying for hiro and used for the transport of passengers, when—  (a) licensed to carry, in all not more than two passengers (excluding driver). One hundred  (b) licensed to carry, in all more than two but not more than four passengers (excluding driver and conductor)  (c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (f) licensed to carry more than eighteen passengers (excluding driver and conductor)  The rate specified in (d) above plus nin four rupees for every passenger in add to eighteen passengers.  IV. Motor vehicle owned by Airline Companies or Corporations for carrying passengers and staff—  (a) the seating capacity of which does not exceed four (excluding driver)  (b) the seating capacity of which exceeds four but does not exceed six (excluding driver)  (c) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the seating capacity of which exceeds eighteen  The rate specified in (c) above plus nin four rupees for every person in addito eighteen persons.  V. Break-down vans used for towing disabled vehicles and tower wagons used  Three hundred and ten	(b)		Three hundred
passengers, when—  (a) licensed to carry, in all more than two passengers (excluding driver) . One hundred  (b) licensed to carry, in all more than two but not more than four passengers (excluding driver and conductor)  (c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than six eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  The rate specified in (d) above plux ning four rupees for every passenger in add to eighteen passengers.  IV. Motor vehicle owned by Airline Companies or Corporations for carrying passengers and staff—  (a) the seating capacity of which does not exceed four (excluding driver)  (b) the seating capacity of which exceeds four but does not exceed six (excluding driver)  (c) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the seating capacity of which exceeds eighteen  (e) the seating capacity of which exceeds eighteen  (f) the seating capacity of which exceeds eighteen  (g) the seating capacity of which exceeds eighteen  (g) There hundred and thirty  (g) the seating capacity of which exceeds eighteen  (g) The rate specified in (e) above plus ning four rupees for every person in addition eighteen persons.  V. Break-down vans used for towing disabled vehicles and tower wagons used  Three hundred and ten			
(b) licensed to carry, in all more than two but not more than four passengers (excluding driver and conductor)  (c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  The rate specified in (d) above plus not four rupces for every passenger in add to eighteen passengers and staff—  (a) the seating capacity of which does not exceed four (excluding driver)  Two hundred  (b) the seating capacity of which exceeds four but does not exceed six (excluding driver)  (c) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the seating capacity of which exceeds eighteen  Three hundred and seventy-five ing driver)  Three hundred and thirty			f
(excluding driver and conductor)  (c) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  The rate specified in (d) above plus nin four rupces for every passenger in add to eighteen passengers.  IV. Motor vehicle owned by Airline Companies or Corporations for carrying passengers and staff—  (a) the seating capacity of which does not exceed four (excluding driver)  (b) the seating capacity of which exceeds four but does not exceed six (excluding driver)  (c) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the seating capacity of which exceeds eighteen The rate specified in (c) above plus nin four rupces for every person in addition eighteen persons.  V. Break-down vans used for towing disabled vehicles and tower wagons used for maintenance of overhead electric lines	(a)	licensed to carry, in all not more than two passengers (excluding driver) .	One hundred
passengers (excluding driver and conductor)  (d) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  The rate specified in (d) above plus nin four rupees for every passenger in add to eighteen passengers.  IV. Motor vehicle owned by Airline Companies or Corporations for carrying passengers and staff—  (a) the seating capacity of which does not exceed four (excluding driver)  (b) the seating capacity of which exceeds four but does not exceed six (excluding driver)  (c) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the seating capacity of which exceeds eighteen	(b)	licensed to carry, in all more than two but not more than four passengers (excluding driver and conductor)	Two hundred
eighteen passengers (excluding driver and conductor)  (e) licensed to carry more than eighteen passengers (excluding driver and conductor)  The rate specified in (d) above plus ning four rupees for every passenger in additional eighteen passengers.  IV. Motor vehicle owned by Airline Companies or Corporations for carrying passengers and staff—  (a) the seating capacity of which does not exceed four (excluding driver)  (b) the seating capacity of which exceeds four but does not exceed six (excluding driver)  (c) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the seating capacity of which exceeds eighteen The rate specified in (c) above plus ning four rupees for every person in additional eighteen persons.  V. Break-down vans used for towing disabled vehicles and tower wagons used for maintenance of overhead electric lines	(c)		Three hundred and seventy-five
ductor)  four rupees for every passenger in add to eighteen passengers,  IV. Motor vehicle owned by Airline Companies or Corporations for carrying passengers and staff—  (a) the seating capacity of which does not exceed four (excluding driver)  (b) the seating capacity of which exceeds four but does not exceed six (excluding driver)  (c) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the seating capacity of which exceeds eighteen	(d)	licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)	Six hundred and thirty
(a) the seating capacity of which does not exceed four (excluding driver)  (b) the seating capacity of which exceeds four but does not exceed six (excluding driver)  (c) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the seating capacity of which exceeds eighteen The rate specified in (c) above plus ning four rupces for every person in additional eighteen persons.  V. Break-down vans used for towing disabled vehicles and tower wagons used for maintenance of overhead electric lines	(e)		The rate specified in (d) above plus ninety- four rupces for every passenger in addition to eighteen passengers.
<ul> <li>(b) the seating capacity of which exceeds four but does not exceed six (exclud Ing driver)</li> <li>(c) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)</li> <li>(d) the seating capacity of which exceeds eighteen The rate specified in (c) above plus nin four rupces for every person in additional eighteen persons.</li> <li>V. Break-down vans used for towing disabled vehicles and tower wagons used for maintenance of overhead electric lines</li> </ul>			
ing driver)  (c) the scating capacity of which exceeds six but does not exceed eighteen (excluding driver)  (d) the scating capacity of which exceeds eighteen	(a)	the seating capacity of which does not exceed four (excluding driver)	Two hundred
cluding driver)  (d) the seating capacity of which exceeds eighteen	(b)		Three hundred and seventy-five
four rupces for every person in addito eighteen persons.  V. Break-down vans used for towing disabled vehicles and tower wagons used for maintenance of overhead electric lines	(c)		Six hundred and thirty
for maintenance of overhead electric lines	(d)	the seating capacity of which exceeds eighteen	The rate specified in (c) above plus ninety- four rupces for every person in addition to eighteen persons.
Group 9. Motor valides other than those fitted calely with presumatic tures. The rates shown in Group A In this 1	V. B	reak-down vans used for towing disabled vehicles and tower wagons used for maintenance of overhead electric lines	Three hundred and ten
plus fifty per cent. thereof	GROUP :	F.—Motor vehicles other than those fitted solely with pneumatic tyres	The rates shown in Group A in this Part plus fifty per cent. thereof

SEC, 2]	THE GAZETTE OF INDIA EXTRAOL	RDINARÝ 13
	PART B	
Description	on of motor vehicle	Amount
	(1)	(2)
GROUP	A.—Motor vehicles fitted solely with pneumatic tyres—	Rupees
I. M	otor cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanised power)—	
(a)	motor cycles, scooters (flat rate)	Four hundred
(b)	scooterettes and autocycles (flat rate)	Two hundred
(c)	tricycles (flat rate)	Five hundred
(d)	motor vehicles specified in $(a)$ or $(c)$ above used for drawing a trailer or side car	The rate specified in (a) or (c) above plus one hundred and fifty rupees.
	otor vehicles (adapted and used for invalids) the registered unladen weight which does not exceed three hundred kilograms	One hundred
III. M	otor vehicles other than those liable to tax under the foregoing provisions this Schedule the registered unladen weight of which—	
(a)	does not exceed one thousand kilograms	One thousand two hundred and fifty
(b)	exceeds one thousand kilograms but does not exceed one thousand and five hundred kilograms	One thousand and six hundred
(c)	exceeds one thousand and five hundred kilograms but does not exceed two thousand kilograms	Two thousand and three hundred
<u>(</u> d)	exceeds two thousand kilograms	The amount specified in (c) above plus one thousand and five hundred for every one thousand kilograms or part thereof in addition to two thousand kilograms.
IV. Ad	dditional tax payable in respect of vehicles referred to in Item III if such hicles are used for drawing trailers—	
(a)	for each trailer the registered unladen weight of which does not exceed one tonne	Six hundred
(b)	for each trailer the registered unladen weight of which exceeds one tonne:	One thousand and two hundred
	Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailer.	

Item in respect of the same trailer.

GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres.

The amount shown in Group A of this part plus fifty per cent. thereof.

Norn:-The registered unladen weight of motor vehicles shall be as specified in the certificate of registration.

				PART	r C								
\$1. No.									Group B of Part B Motor				
	registration	I(a)	I(b)	I(c)	I(d)	П	Ш(а)	III(b)	Ш(с)	Ш(d)	d) IV(a) IV(b)		- vehicles
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	more than one year but not more than two years	360	180	450	135	90	1125	1440	2070	1350	540	1080	The amount shown for Group A
02	more than two years but not more than three years	320	160	400	120	80	1000	1280	1840	1200	480	960	Motor vehicles <i>plus</i> fifty
	more than three years but not more than four years	280	140	350	105	70	875	1120	1610	1050	420	840	per cent thereof.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	than four years but not than five years	240	120	300	90	60	750	960	1380	900	360	720	
5 more more	than five years but not than six years	200	100	250	75	50	625	800	1150	750	300	600	
	than six years but not than seven years	160	80	200	60	40	500	640	920	600	240	480	
	than seven years but not than eight years •	120	60	150	45	30	375	480	690	450	180	360	
	than eight years but not than nine years	80	40	100	30	20	250	320	460	300	120	240	
	than nine years but not than ten years	40	20	50	15	10	125	160	230	150	60	120	
0 more	than ten years	Nil	Nil	Nil	Nil								

- Notes: 1. The amount indicated in column (6) is in addition to the amount specified in column (3) or (5).
  - 2. The amount indicated in column (11) is for every one thousand kilograms or part thereof and in addition to the amount specified in column (10).
  - 3. The amount indicated in column (12) or (13) is in addition to the amount specified in column (8), (9), (10) or (11).

# SCHEDULE IA

[See section 10(I)(b)]

GROUP A.-Motor vehicles fitted solely with pneumatic tyres

PART I.—Motor cycle, tricycle (including motor scooter and cycle with attachment for propelling the same by mechanised power)

			Rate of refund p	er quarter or part	thereof
Sl.	If after registration the vehicle is not used for a quarter or more and its age from the month of first registration is—	Motor cycles, scooters	Scooterettes, autocycles	Tricycles	Vehicles specified in column (3) or (5) used for drawing a trailer or side car (for side car)
		Rs.	Rs.	Rs.	Rs.
(1)	(2)	(3)	(4)	(5)	(6)
01	one year or less	5.00	2.50	6.00	1.75
02	more than one year but not more than two years	5.00	2.50	6.00	1.75
03	more than two years but not more than three years	5.00	2.50	6.00	1.75
04	more than three years but not more than four years	5.00	2.50	6.00	1.75
05	more than four years but not more than five years	5.00	2.50	6.00	1.75
06	more than five years but not more than six years	5.00	2.50	6.00	1.75
07	more than six years but not more than seven years	5.00	2,50	6.00	1.75
	more than seven years but not more than eight years	5.00	2.50	6.00	1.75
	more than eight years but not more than nine years	5.00	2.50	6.00	1.75
10	more than nine years	Nil	Nil	Nil	Nil

Part II.—Motor vehicle (adapted and used for invalids) the registiveed unladen weight of which does not exceed three hundred kilograms

šl.	If after registration the vehicle is	not used for a quart	er or more and	Rate of	refund per quarter
NO.	its age from the month of first r				R.
i)	(2)	,			(3)
 1	one year or less			·	1,25
2	more than one year but not more	e than two years		-	L 25
3	more than two years but not mo				1.25
)4	more than three years but not m	ore than four years		,	1.25
5	more than four years but not me	ore than five years			1.25
6	more than five years but not more	re téan six years .	. ,		1.25
7	more than six years but not mor	e than seven years			1.25
8	more than seven years but not m	ore than cight years			1.25
9	more than eight years but not m	ore than nine years	•		1.25
0	more than nine years				Nil
	If after registration, the vehicle is no used for a quarter or more	<del></del>		ered unladen weight of	<del>_</del> _
lo.		Rate of refund per quedoes not exceed 1000 kgs.	exceeds 1000 kgs. but does not exceed 1500 kgs.	exceeds 1500 kgs. but does not exceed 2000 kgs.	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof an
	is no used for a quarter or more and its age from the month of	does not exceed	exceeds 1000 kgs. but does not	exceeds 1500 kgs. but does not	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof an is in addition to the rate specified in
lo.	is no used for a quarter or more and its age from the month of first registration is—	does not exceed 1000 kgs,	exceeds 1000 kgs. but does not exceed 1500 kgs.	exceeds 1500 kgs. but does not exceed 2000 kgs.	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof an is in addition to the rate specified in column (5)
1)	is no used for a quarter or more and its age from the month of first registration is—	docs not exceed 1000 kgs.	exceeds 1000 kgs. but does not exceed 1500 kgs.	exceeds 1500 kgs. but does not exceed 2000 kgs.	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof an is in addition to the rate specified in column (5)
1)1	is no used for a quarter or more and its age from the month of first registration is—  (2)	does not exceed 1000 kgs.  (3)	exceeds 1000 kgs. but does not exceed 1500 kgs.	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)	exceeds 2000 kgs, the amount specified in this column is for every 1000 kgs, or part thereof an is in addition to the rate specified in column (5)  (6)  Rs.
1)	is no used for a quarter or more and its age from the month of first registration is—  (2)  one year or less more than one year but not	(3)  Rs.  15.50	exceeds 1000 kgs. but does not exceed 1500 kgs.  (4)  Rs. 20.00	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 28.75	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof an is in addition to the rate specified in column (5)  (6)  Rs. 18.75
1) 1 2	is no used for a quarter or more and its age from the month of first registration is—  (2)  one year or less more than one year but not more than two years more than two years but not	(3)  Rs. 15.50	cxcecds 1000 kgs. but does not exceed 1500 kgs.  (4)  Rs. 20.00	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 28.75 28.75	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof an is in addition to the rate specified in column (5)  (6)  Rs.  18.75
1) 1 2 3 4 5	is no used for a quarter or more and its age from the month of first registration is—  (2)  one year or less more than one year but not more than two years more than two years but not more than three years more than three years but not	(3)  Rs. 15.50 15.50	cxcecds 1000 kgs. but does not exceed 1500 kgs.  (4)  Rs. 20.00 20.00	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 28.75 28.75	exceeds 2000 kgs, the amount specified in this column is for every 1000 kgs, or part thereof an is in addition to the specified in column (5)  (6)  Rs.  18.75  18.75
1) 1 2 3 4 5	is no used for a quarter or more and its age from the month of first registration is—  (2)  one year or less more than one year but not more than two years more than two years but not more than three years but not more than four years more than four years but not more than four years	(3)  Rs. 15.50 15.50 15.50	exceeds 1000 kgs. but does not exceed 1500 kgs.  (4)  Rs.  20.00  20.00  20.00	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 28.75 28.75 28.75	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof an is in addition to the rate specified in column (5)  (6)  Rs.  18.75  18.75  18.75
10. 11) 12 3 4 5 6	(2)  One year or less more than one year but not more than two years but not more than three years but not more than four years but not more than five years but not more than five years but not more than five years but not	(3)  Rs. 15.50 15.50 15.50 15.50	(4)  Rs. 20.00 20.00 20.00	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 28.75 28.75 28.75 28.75	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof an is in addition to the rate specified in column (5)  (6)  Rs.  18.75  18.75  18.75  18.75
1) 1 2 3 4 5 6 7	(2)  One year or less  more than one years but not more than two years  more than three years but not more than four years but not more than four years  more than four years but not more than four years  more than four years but not more than five years  more than five years but not more than six years  more than six years but not more than six years	(3)  Rs. 15.50 15.50 15.50 15.50 15.50	(4)  Rs. 20.00 20.00 20.00 20.00 20.00	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 28.75 28.75 28.75 28.75 28.75	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof an is in addition to the rate specified in column (5)  (6)  Rs.  18.75  18.75  18.75  18.75
1) 1 2 3 4 5 6 7 8 9	(2)  One year or less  more than one year but not more than two years but not more than three years but not more than four years but not more than four years but not more than four years but not more than six years but not more than seven years but not	(3)  Rs. 15.50 15.50 15.50 15.50 15.50 15.50	(4)  Rs. 20.00 20.00 20.00 20.00 20.00	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 28.75 28.75 28.75 28.75 28.75 28.75	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof an is in addition to the rate specified in column (5)  (6)  Rs.  18.75  18.75  18.75  18.75  18.75

PART IV .-- Additional tax payable in respect of vehicles referred to in Part III if such vehicles are used for drawing trailers

Vo.	quarter or more and it age from the month of first registration is—	does not exceed one tonne	exceeds one tonne
(1)	(2)	(3)	(4)
		Rs.	Rs.
01	one year or less	7,50	15.00
02	more than one year but not more than two years .	7 50	15.00
03	more than two years but not more than three years .	7.50	15.00
04	more than three years but not more than four years .	7.50	15.00
05	more than four years but not more than five years .	7.50	15.00
06	more than five years but not more than six years .	7.50	15.00
07	more than six years but not more than seven years .	7.50	15.00
08	more than seven years but not more than eight years .	7.50	15.00
09	more than eight years but not more than nine years .	7.50	15.00
10	more than nine years	Nil	Nil

GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres

The rate shown in Group A plus fifty per cent, thereof.

Explanation.—In this Schedule "quarter" means a period of three months commencing on the first day of the month following the month in which the intimation of non-use of the vehicle on which the lumpsum tax has been levied and collected is given by the owner to the taxation authority.

# SCHEDULE I-B

[See section 10 (2) (b)]

GROUP A.-Motor cycles fitted solely with pneumatic tyres

PART I .- Motor cycles, tricycles (including motor scooters and cycles with attachment for propelling the same by mechanised power)

Şi.	If after registration, removal or cancellation of registration	ı	Rate of refund						
No.	of vehicle takes place and its age from the month of first registration is—		Motor cycle, scooters	Scooterette autocycles	Tricycle	Vehicles specified in column (3) or (5) used for drawing a trailer or side car (for side car)			
(1)	(2)		(3)	(4)	(5)	(6)			
			Rs.	Rs.	Rs.	Rs.			
01	one year or less		360	180	450	135			
02	more than one year but not more than two years		320	160	400	120			
03	more than two years but not more than three years		280	140	350	105			
04	more than three years but not more than four years		249	120	300	<b>9</b> 0			
05	more than four years but not more than five years		200	100	250	75			
06	more than five years but not more than six years .		160	80	200	60			
07	more than six years but not more than seven years .		120	60	150	45			
08	more than seven years but not more than eight years		80	40	100	30			
09	more than eight years but not more than nine years .		40	20	50	15			
10	more than nine years		Nil	Nil	Nil	Nil			

PART II.—Motor vehicles (adapted and used for invalids) the registered unladen weight of which does not exceed three hundred kilograms

Sl. No.	If after registration, removal or cancellation of registr (adapted and used for invalids) takes place and its registration—	ation o	of motor vel om the mor	hicle nth	es Re of first	ate of refund	
(1)	(2)				(3	)	
					R	9,	
01	one year or less	-		•	. 9	0	
02	more than one year but not more than two years	•			. 8	0	
03	more than two years but not more than three years	•		•	. 7	0	
04	more than three years but not more than four years	-		-	. 6	0	
05	more than four years but not more than five years			-	. 5	0	
06	more than five years but not more than six years				. 4	0	
07	more than six years but not more than seven years				. 3	0	
08	more than seven years but not more than eight years				. 2	0	
0 <b>9</b>	more than eight years but not more than nine years				. 10	0	
10	more than nine years				. <b>N</b>	Jil	
SI. No.	PART III.—Motor vehicles other  If after registration, removal or cancellation of registr of vehicles takes place and its age from the montaregistration—	ation	Rate of of the does not	refu vol	und per year hicle	when the reg	istered unladen weig
	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont	ation	Rate of of the	refu vol	und per year hicle	when the reg	istered unladen weig
	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont	ation	Rate of of the does not exceed 10	refu vol	exceeds 1000 kgs, but does not exceed	exceeds 1500 kgs. but does not exceed 2000	exceeds 2000 kgs, the amount specific in this column is for every 1000 kgs, opart thereof and in addition to the rate specified in
No.	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont registration—	ation	Rate of of the does not exceed 10 kgs.	f refi vol	exceeds 1000 kgs, but does not exceed 1500 kgs.	exceeds 1500 kgs. but does not exceed 2000 kgs.	exceeds 2000 kgs, the amount specific in this column is for every 1000 kgs, opart thereof and in addition to the rate specified is column (5)
No.	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont registration—	ation	Rate of of the does not exceed 10 kgs.	f refi vel	exceeds 1000 kgs, but does not exceed 1500 kgs.	exceeds 1500 kgs. but does not exceed 2000 kgs.	exceeds 2000 kgs, the amount specific in this column is for every 1000 kgs, or part thereof and in addition to the rate specified is column (5)
(1)	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont registration—  (2)	ation	Rate of of the does not exceed 10 kgs.	refi vel	exceeds 1000 kgs, but does not exceed 1500 kgs.  (4)	exceeds 1500 kgs. but does not exceed 2000 kgs.	exceeds 2000 kgs, the amount specific in this column is for every 1000 kgs, opart thereof and in addition to the rate specified is column (5)  (6)  Rs.
(1) 	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont registration—  (2)	ation	Rate of of the does not exceed 10 kgs.	reference of the control of the cont	exceeds 1000 kgs, but does not exceed 1500 kgs.  (4)  Rs. 1440	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 2070	exceeds 2000 kgs, the amount specific in this column is for every 1000 kgs, or part thereof and in addition to the rate specified is column (5)  (6)  Rs.  1350
(1) 01 02	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont registration—  (2)  one year or less more than one year but not more than two years	ation	Rate of of the does not exceed 10 kgs.	refi vol	exceeds 1000 kgs, but does not exceed 1500 kgs.  (4)  Rs. 1440	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 2070	o exceeds 2000 kgs, the amount specific in this column is for every 1000 kgs, opart thereof and in addition to the rate specified is column (5)  (6)  Rs.  1350 1200
(1) 01 02 03	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont registration—  (2)  one year or less more than one year but not more than two years more than two years but not more than three years	ation	Rate of of the does not exceed 10 kgs.  (3)  Rs. 1125 1000 875	f refi vol	exceeds 1000 kgs, but does not exceed 1500 kgs.  (4)  Rs. 1440 1280 1120	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 2070 1840 1610	exceeds 2000 kgs, the amount specific in this column is for every 1000 kgs, or part thereof and in addition to the rate specified is column (5)  (6)  Rs.  1350  1200  1051
(1) 01 02 03 04	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont registration—  (2)  one year or less more than one year but not more than two years more than two years but not more than three years more than three years but not more than four years	ation	Rate of of the does not exceed 10 kgs.  (3)  Rs. 1125 1000 875	Frefi vel	exceeds 1000 kgs, but does not exceed 1500 kgs.  (4)  Rs.  1440  1280  1120  960	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 2070 1840 1610 1380	exceeds 2000 kgs, the amount specific in this column is for every 1000 kgs, or part thereof and in addition to the rate specified is column (5)  (6)  Rs.  1350  1200  1051  900
(1) 01 02 03 04 05	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont registration—  (2)  one year or less more than one year but not more than two years more than two years but not more than three years more than three years but not more than four years more than four years but not more than five years	ation	Rate of of the does not exceed 10 kgs. (3)  Rs. 1125 1000 875 750 625	f refi vol	exceeds 1000 kgs, but does not exceed 1500 kgs.  (4)  Rs. 1440 1280 1120 960 800	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 2070 1840 1610 1380 1150	exceeds 2000 kgs, the amount specific in this column is for every 1000 kgs, or part thereof and in addition to the rate specified is column (5)  (6)  Rs.  1350  1200  1051  900  750
(1) 01 02 03 04 05	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont registration—  (2)  one year or less more than one year but not more than two years more than two years but not more than three years more than three years but not more than four years more than four years but not more than five years more than five years but not more than six years	ation	Rate of of the does not exceed 10 kgs.  (3)  Rs. 1125 1000 875 750 625 500	F refi vel	exceeds 1000 kgs, but does not exceed 1500 kgs.  (4)  Rs. 1440 1280 1120 960 800 640	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 2070 1840 1610 1380 1150 920	exceeds 2000 kgs, the amount specific in this column is for every 1000 kgs, or part thereof and in addition to the rate specified is column (5)  (6)  Rs.  1350  1200  1051  900  750  600
(1) 01 02 03 04 05 06 07	If after registration, removal or cancellation of registr of vehicles takes place and its age from the mont registration—  (2)  one year or less more than one year but not more than two years more than two years but not more than three years more than three years but not more than four years more than four years but not more than five years more than five years but not more than six years more than six years but not more than six years more than six years but not more than seven years	ation	Rate of of the does not exceed 10 kgs.  (3)  Rs. 1125 1000 875 750 625 500 375	f refi vel	exceeds 1000 kgs, but does not exceed 1500 kgs.  (4)  Rs. 1440 1280 1120 960 800 640 480	exceeds 1500 kgs. but does not exceed 2000 kgs.  (5)  Rs. 2070 1840 1610 1380 1150 920 690	exceeds 2000 kgs. the amount specific in this column is for every 1000 kgs. the amount specific in this column is for every 1000 kgs. the amount specific in this column is for every 1000 kgs. (6)  Rs. 1350 1200 1051 900 750 600 450

PART IV. - Additional tax parable in respect of vehicles referred to in Item VII—If such vehicles are used for drawing trailers

Sl. No.	If after registration, removal or cancellation for registration of a vehicle takes place and its age from the month	- Rate of	refund
140.	of first registration is—	For each trailer the registered laden weight of which does not exceed one tonne	exceeds one tonne
(1)	(2)	(3)	(4)
		Rs.	Rs.
01	one year or less	540	1080
02	more than one year but not more than two years .	480	960
03	more than two years but not more than three years .	420	840
04	more than three years but not more than four years .	360	720
05	more than four years but not more than five years .	300	600
06	more than five years but not more than six years .	240	480
07	more than six years but not more than seven years .	180	360
08	more than seven years but not more than eight years .	120	240
09	more than eight years but not more than nine years .	60	120
10	more than nine years	Nil	Nil

GROUP B.—Motor vchicles other than those fitted solely with pneumatic tyres

The rate shown in Group A plus fifty per cent. thereof.'.

#### STATEMENT OF OBJECTS AND REASONS

With the manifold increase in the vehicle population over a period of time, the present system of collection of road tax on quarterly, halfyearly and yearly basis has become inadequate to suit the convenience of general public and the taxation authority. It has become necessary to adopt a system which not only facilitates the taxpayers but also ensures full realisations of government revenues. The Transport Development Council, an appex advisory body on road and road transport considered this issue in its meeting held in 1986 and recommended for adoption of one time lumpsum road tax collection system in respect of non-transport vehicles such as two-wheelers, cars, jeeps, etc. The figures for vehicles registered in the Union territory of Delhi as on 31-3-1989 is 14.65 lakhs of which 13.06 lakhs are non-transport vehicles. In addition, approximately one lakh vehicles are registered every year. Collection of road tax, monitoring thereof and enforcement of recoveries for such a large number of vehicles on year to year basis has become difficult and consequently there is substantial tax evasion every year.

- 2. In order to overcome the problem and to give effect to the recommendations of the Transport Development Council, the Delhi Administration with the recommendation of the Metropolitan Council, has accordingly proposed to amend the Delhi Motor Vehicles Taxation Act, 1962.
- 3. Sections 3 and 4 of the Act are proposed to be amended so as to provide for the levy and payment of tax in respect of non-transport vehicles on one-time basis after arriving at the lumpsum figure by taking existing Annual tax rates for ten years. If a vehicle owner has already paid tax for a period of ten years, he will be exempted from any payment in future. It is also proposed to empower the Administrator to increase correspondingly the rate of refund by way of notification where the rate of tax has been increased. It is also proposed to provide new Schedules for rates of tax and also for refund in place of the existing Schedule I.
  - 4. The Bill seeks to achieve the above objects.

NEW DELHI;

The 10th May, 1989.

RAJESH PILOT.

# PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Copy of letter No. RT-16021|6|87-T, dated the 10th May, 1989, from Shri Rajesh Pilot, Minister of State of the Ministery of Surface Transport to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill, the Delhi Motor Vehicles Taxation (Amendment) Bill, 1989, a Bill further to amend the Delhi Motor Vehicles Taxation Act, 1962, recommends the introduction of the Bill in 7 5k Sabha under article 117(1) of the Constitution.

#### MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 4 of the Bill seeks to substitute section 10 of the Delhi Motor Vehicles Taxation Act, 1962. Sub-section (3) thereof enables the Administrator to increase the rate of refund in relation to any motor vehicle by notification from time to time where rates of tax has been increased under sub-section (2) of section 3. Clause 5 of the Bill seeks to amend section 23 of the Act so as to provide that the notifications so issued will be placed before Parliament.

2. The delegation of legislative power is of a normal character.

SUBHASH C. KASHYAP, Secretary-General.